

Form F-66 (IA-2) (5-8-2013)					
STATE OF IOWA 2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013 CITY OF <u>BLUE GRASS</u> , IOWA DUE: December 1, 2013		16208200200000 BLUE GRASS CITY 114 N MISSISSIPPI STREET BLUE GRASS, IA 52726 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		445,345		445,345	498,745
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		445,345		445,345	498,745
Delinquent property taxes		0		0	0
TIF revenues		598,254		598,254	823,615
Other city taxes		206,752	0	206,752	206,743
Licenses and permits		30,690	0	30,690	26,580
Use of money and property		33,241	1,166	34,407	13,063
Intergovernmental		261,088	0	261,088	199,714
Charges for fees and service		700	566,724	567,424	582,698
Special assessments		3,544	0	3,544	2,636
Miscellaneous		58,351	0	58,351	47,000
Other financing sources		2,691,997	5,000	2,696,997	2,869,779
Total revenues and other sources		4,329,962	572,890	4,902,852	5,270,573
Expenditures and Other Financing Uses					
Public safety		364,476	0	364,476	366,021
Public works		464,447	0	464,447	470,237
Health and social services		0	0	0	0
Culture and recreation		64,867	0	64,867	64,470
Community and economic development		325,586	0	325,586	823,615
General government		172,736	0	172,736	195,976
Debt service		2,527,196	0	2,527,196	2,541,522
Capital projects		0	0	0	0
Total governmental activities expenditures		3,919,308	0	3,919,308	4,461,841
Business type activities		0	414,282	414,282	787,137
Total ALL expenditures		3,919,308	414,282	4,333,590	5,248,978
Other financing uses, including transfers out		246,301	0	246,301	404,757
Total ALL expenditures/And other financing uses		4,165,609	414,282	4,579,891	5,653,735
Excess revenues and other sources over (Under) Expenditures/And other financing uses		164,353	158,608	322,961	-383,162
Beginning fund balance July 1, 2012		1,468,469	643,988	2,112,457	1,692,093
Ending fund balance June 30, 2013		1,632,822	802,596	2,435,418	1,308,931
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 2,386,696	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 86,888
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 5,173,278
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11-25-13		
Printed name of city clerk		Telephone →	Area Code	Number	Extension
ANN M. SCHMIDT			563	381-4700	
Signature of Mayor or other City official (Name and Title)			Brinson Kinzer, Mayor		
			Date signed		
			11-18-13		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF BLUE GRASS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	340,533	104,812					445,345			445,345	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	340,533	104,812		0	0	0	445,345		T01	445,345	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	340,533	104,812		0	0	0	445,345			445,345	6
7	TIF revenues			598,254				598,254		T01	598,254	7
	Other city taxes											
8	Utility tax replacement excise taxes	9,884	2,669					12,553		T15	12,553	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		194,199					194,199		T09	194,199	14
15	TOTAL OTHER CITY TAXES	9,884	196,868	0	0	0	0	206,752	0		206,752	15
16	Section B - LICENSES AND PERMITS	30,690						30,690		T29	30,690	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,498				541		3,039	1,166	U20	4,205	18
19	Rents and royalties	29,400						29,400		U40	29,400	19
20	Other miscellaneous use of money and property		802					802		U20	802	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	31,898	802	0	0	541	0	33,241	1,166		34,407	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	5,767						5,767		B89	5,767	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	5,767	0	0	0	0	0	5,767	0		5,767	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF BLUE GRASS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		139,052					139,052		C46	139,052	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	7,411						7,411		C89	7,411	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	7,411	139,052	0	0	0	0	146,463	0		146,463	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	51,147						51,147		D89	51,147	64
65	Township contributions	56,461						56,461		D89	56,461	65
66	Fire/EMT service							0		D89	0	66
67	MIDAMERICAN ENERGY GRANTS	1,250						1,250		D89	1,250	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	108,858	0	0	0	0	0	108,858	0		108,858	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	122,036	139,052	0	0	0	0	261,088	0		261,088	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	259,500	A91	259,500	73
74	Sewer							0	230,132	A8Ø	230,132	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	77,092	A81	77,092	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF BLUE GRASS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	150						150		A61	150	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	MAINT BOND (STREETS)	550						550			550	103
104	TOTAL CHARGES FOR SERVICE	700	0	0	0	0	0	700	566,724		567,424	104
105												105
106	Section F - SPECIAL ASSESSMENTS	3,544						3,544		U01	3,544	106
107	Section G - MISCELLANEOUS											107
108	Contributions	3,125						3,125		U99	3,125	108
109	Deposits and sales/fuel tax refunds	3,250						3,250		U99	3,250	109
110	Sale of property and merchandise	92						92		U11	92	110
111	Fines	26,011						26,011		U30	26,011	111
112	Internal service charges	16,846						16,846		NR	16,846	112
113	Other miscellaneous - Specify							0			0	113
114	SETTLEMENT/LITIGATION	2,625				6,402		9,027			9,027	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	51,949	0	0	0	6,402	0	58,351	0		58,351	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF BLUE GRASS					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	591,234	441,534	598,254	0	6,943	0	1,637,965	567,890		2,205,855	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				2,390,696			2,390,696		NR	2,390,696	125
126	Proceeds of anticipatory warrants or other short-term debt	60,000						60,000		A89	60,000	126
127	<i>Regular transfers in and interfund loans</i>	98,257			24,000			122,257			122,257	127
128	<i>Internal TIF loans and transfers in</i>	2,302	4,242		112,500			119,044	5,000		124,044	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	160,559	4,242	0	2,527,196	0	0	2,691,997	5,000		2,696,997	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	751,793	445,776	598,254	2,527,196	6,943	0	4,329,962	572,890		4,902,852	132
133												133
134	Beginning fund balance July 1, 2012	129,102	683,663	599,451	0	56,253	0	1,468,469	643,988		2,112,457	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	880,895	1,129,439	1,197,705	2,527,196	63,196	0	5,798,431	1,216,878		7,015,309	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF BLUE GRASS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	142,516	40,646					183,162		E62	183,162	2
3	Purchase of land and equipment	8,746						8,746		G62	8,746	3
4	Construction							0		F62	0	4
5	Jail — Current operation	450						450		E04	450	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	58,587						58,587		E24	58,587	13
14	Purchase of land and equipment	83,652						83,652		G24	83,652	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,000						1,000		E32	1,000	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	24,036	3,593					27,629		E66	27,629	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,250						1,250		E32	1,250	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	320,237	44,239	0	0	0	0	364,476			364,476	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF BLUE GRASS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,426	32,302					35,728		E44	35,728	42
43	Purchase of land and equipment		5,412					5,412		G44	5,412	43
44	Construction		171,085					171,085		F44	171,085	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	24,451						24,451		E44	24,451	48
49	Traffic control safety — Current operation	6,023	578					6,601		E44	6,601	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	32,809						32,809		E44	32,809	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	52,745	21,213					73,958		E89	73,958	65
66	Purchase of land and equipment	112,403	2,000					114,403		G89	114,403	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	231,857	232,590	0	0	0	0	464,447			464,447	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF BLUE GRASS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF BLUE GRASS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	51,147						51,147		E52	51,147	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	4,378						4,378		E61	4,378	127
128	Purchase of land and equipment	2,119						2,119		G61	2,119	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	3,823	400					4,223		E61	4,223	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	3,000						3,000		E03	3,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	64,467	400	0	0	0	0	64,867			64,867	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			325,586				325,586		E89	325,586	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	325,586	0	0	0	325,586			325,586	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF BLUE GRASS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,320	506					6,826		E29	6,826	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	54,969	8,930					63,899		E23	63,899	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	26,516						26,516		E25	26,516	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	12,652						12,652		E31	12,652	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	42,909	18,375					61,284		E89	61,284	172
173	Purchase of land and equipment	1,559						1,559		G89	1,559	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	144,925	27,811	0	0	0	0	172,736			172,736	176
177	Section G — DEBT SERVICE				2,527,196			2,527,196			2,527,196	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,527,196	0	0	2,527,196			2,527,196	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	761,486	305,040	325,586	2,527,196	0	0	3,919,308			3,919,308	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF BLUE GRASS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								147,331	E91	147,331	198
199	Purchase of land and equipment								11,596	G91	11,596	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								169,422	E80	169,422	201
202	Purchase of land and equipment								9,824	G80	9,824	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								76,109	E81	76,109	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF BLUE GRASS					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								414,282		414,282	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	761,486	305,040	325,586	2,527,196	0	0	3,919,308	414,282		4,333,590	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	24,000	98,257					122,257			122,257	255
256	Internal TIF loans/repayments and transfers out			124,044				124,044			124,044	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	24,000	98,257	124,044	0	0	0	246,301	0		246,301	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	785,486	403,297	449,630	2,527,196	0	0	4,165,609	414,282		4,579,891	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		726,142	748,075				1,474,217			1,474,217	264
265	Committed	25,446				63,196		88,642			88,642	265
266	Assigned							0			0	266
267	Unassigned	69,963						69,963			69,963	267
268	Total Governmental	95,409	726,142	748,075	0	63,196	0	1,632,822			1,632,822	268
269	Proprietary								802,596		802,596	269
270	Total ending fund balance June 30, 2013	95,409	726,142	748,075	0	63,196	0	1,632,822	802,596		2,435,418	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	880,895	1,129,439	1,197,705	2,527,196	63,196	0	5,798,431	1,216,878		7,015,309	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF BLUE GRASS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52 51,147		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	355,340	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. 09 GO NOTE PSB	19U 2,437,585	29U 0	39U 2,437,585	49U 0	49U	49U	49U	I89 85,612
11. 13 REFINANCE GO NOTE-PSB	19U 0	29U 2,390,696	39U 4,000	49U 2,386,696	49U	49U	49U	I89 0
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,437,585	2,390,696	2,441,585	2,386,696	0	0	0	85,612

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	100,138
Outstanding as of JUNE 30, 2013	64V \$	86,888

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	103,465,564	x .05 = \$	5,173,278

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$		2,435,418	2,435,418	
	REMARKS					

FORM F-66(IA-2) (5-8-2013)

Page 13